

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Annual Financial Statements

December 31, 2020



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Independent Auditor's Report

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Twenty-Second Judicial District Court (the Court), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Twenty-Second Judicial District Court as of December 31, 2020, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information beginning on page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, schedule of FINS assistance program funds, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, schedule of FINS assistance program funds, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, schedule of FINS assistance program funds, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2021 on our consideration of the Twenty-Second Judicial District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twenty-Second Judicial District Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
June 21, 2021

**BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Net Position
December 31, 2020**

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 3,186,253
Receivables	586,602
Prepaid Expenses	2,800
Capital Assets, Net of Accumulated Depreciation	<u>76,498</u>
Total Assets	<u>3,852,153</u>
Liabilities	
Accounts Payable	536,570
Compensated Absences	<u>60,659</u>
Total Liabilities	<u>597,229</u>
Net Position	
Net Investment in Capital Assets	76,498
Restricted	6,770
Unrestricted	<u>3,171,656</u>
Total Net Position	<u><u>\$ 3,254,924</u></u>

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2020**

	Governmental Activities
Program Expenses	
Public Safety - Court System	
Salaries and Related Benefits	\$ 2,107,863
Contractual Services	1,479,987
Materials and Supplies	74,738
Depreciation	33,506
Lodging and Registration Fees	27,738
Intergovernmental Support	22,000
	<hr/>
Total Program Expenses	3,745,832
	<hr/>
Program Revenues	
Operating Grants and Contributions	2,326,358
	<hr/>
Net Program Expenses	1,419,474
	<hr/>
General Revenues	
Judicial Fees (Excluding Drug Screen Fees)	1,145,372
Court Revenues	300,034
Other	101,207
Interest Income	7,993
	<hr/>
Total General Revenues	1,554,606
	<hr/>
Change in Net Position	135,132
	<hr/>
Net Position, Beginning of Year	3,119,792
	<hr/>
Net Position, End of Year	\$ 3,254,924
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The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2020**

	<u>General Fund</u>	<u>Special Revenue Funds</u>		
	Judicial Expense Fund	Non- Support Fund	Specialty Courts Fund	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 2,765,614	\$ 118,901	\$ 301,738	\$ 3,186,253
Receivables	278,415	44,105	264,082	586,602
Prepaid Expenses	-	-	2,800	2,800
Due from Other Court Funds	336,980	-	29,655	366,635
Total Assets	<u>\$ 3,381,009</u>	<u>\$ 163,006</u>	<u>\$ 598,275</u>	<u>\$ 4,142,290</u>
Liabilities				
Accounts Payable	\$ 119,039	\$ -	\$ 417,531	\$ 536,570
Due to Other Court Funds	29,655	163,006	173,974	366,635
Total Liabilities	<u>148,694</u>	<u>163,006</u>	<u>591,505</u>	<u>903,205</u>
Fund Balances				
Restricted	-	-	6,770	6,770
Unassigned	3,232,315	-	-	3,232,315
Total Fund Balances	<u>3,232,315</u>	<u>-</u>	<u>6,770</u>	<u>3,239,085</u>
Total Liabilities and Fund Balances	<u>\$ 3,381,009</u>	<u>\$ 163,006</u>	<u>\$ 598,275</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 76,498

Long-term liabilities, like compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Compensated Absences (60,659)

Net Position of Governmental Activities \$ 3,254,924

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020**

	<u>General Fund</u>	<u>Special Revenue Funds</u>		
	Judicial Expense Fund	Non- Support Fund	Specialty Courts Fund	Total Governmental Funds
Revenues				
Court Revenues				
Court Costs	\$ 68,600	\$ -	\$ 5,484	\$ 74,084
Civil Cases	104,440	-	-	104,440
Bail Bond Fees	121,510	-	-	121,510
Judicial Fees				
Court Ordered Payments	45,894	555,559	-	601,453
Probation Fees	543,919	-	-	543,919
Other Revenues				
Federal Grants	37,934	-	940,865	978,799
State Grants	-	-	1,166,890	1,166,890
Other Revenues	70,192	-	211,684	281,876
Interest Earned	6,883	306	804	7,993
Total Revenues	999,372	555,865	2,325,727	3,880,964
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	549,767	593,998	960,442	2,104,207
Contractual Services				
Evaluation/Testing/Treatment	9,500	-	897,845	907,345
Legal and Professional Fees	104,255	7,400	90,197	201,852
Other	13,247	1,782	102,333	117,362
Youth Service Bureau/CASA	70,520	-	-	70,520
Rent	4,200	2,000	46,000	52,200
22nd JDC Public Defender	-	41,500	-	41,500
Utilities	15,694	-	9,999	25,693
Contract Labor	25,073	-	-	25,073
Deputy Detail	1,696	-	21,425	23,121
Insurance	13,891	-	-	13,891
Drug Screens	1,143	-	-	1,143
Court Reporters	288	-	-	288
Materials and Supplies	66,886	-	7,852	74,738
Lodging and Registration Fees	17,877	1,167	8,694	27,738
Intergovernmental Support	22,000	-	-	22,000
Capital Outlays	44,710	-	-	44,710
Total Expenditures	960,747	647,847	2,144,787	3,753,381
Excess (Deficiency) of Revenues Over Expenditures	38,625	(91,982)	180,940	127,583
Other Financing Sources (Uses)				
Transfers In	284,775	74,620	12,563	371,958
Transfers Out	(87,183)	-	(284,775)	(371,958)
Total Other Financing Sources (Uses), Net	197,592	74,620	(272,212)	-
Net Change in Fund Balances	236,217	(17,362)	(91,272)	127,583
Fund Balances, Beginning of Year	2,996,098	17,362	98,042	3,111,502
Fund Balances, End of Year	\$ 3,232,315	\$ -	\$ 6,770	\$ 3,239,085

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to
the Statement of Activities
For the Year Ended December 31, 2020**

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ 127,583
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	11,204
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Compensated Absences	<u>(3,655)</u>
Change in Net Position of Governmental Activities	<u>\$ 135,132</u>

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Reporting Entity

The basic financial statements of the Twenty-Second Judicial District Court (the Court) include the Judicial Expense General Fund, the Non-Support Special Revenue Fund, and the Specialty Courts Special Revenue Fund. The Criminal Court Fund is included in the basic financial statements of St. Tammany Parish (the Parish) because the Parish is responsible for any deficiency in the fund.

Basis of Presentation

The accompanying basic financial statements of the Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Court. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by the program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds.

Fund Financial Statements

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Court are classified as governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Court or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten (10) percent of the corresponding total for all governmental funds.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

The Court reports the following major governmental funds:

Judicial Expense Fund

The Judicial Expense Fund of the Court was established under the provisions of Louisiana Legislative Act 553 (the Act) in 1980. The Act specifies that the clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall collect a fee, limited by law as to the amount, for each civil suit and criminal case filed within the Court's jurisdiction. The clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall place all sums collected or received under this Act in a separate account, to be designated as the Judicial Expense Fund for the Court, in depositories to be designated by the Judges of the Court, en banc. The Judges, en banc, shall have control over the fund and all disbursements made thereafter.

The Judicial Expense Fund is considered the Court's general fund and was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the Court or the offices of the individual Judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized, or established by law for any of the aforementioned purposes. No salary shall be paid from the Judicial Expense Fund to any of the Judges of the Twenty-Second Judicial District Court, except as may be paid for administering the said funds, and then only after prior legislative approval.

Non-Support Fund

The Non-Support Fund of the Court was established under the provisions of Louisiana Revised Statute 46:236.5, effective January 1, 1989. Under this statute, the Court has implemented an expedited process for the establishment, modification, and enforcement of support obligations by authorizing and directing the Judge presiding over the Family Section (Child Support) of the Court to appoint one or more Hearing Officers, who shall serve at his pleasure, to hear support and support-related matters.

The fund is authorized to assess a fee of five (5) percent on all support obligations made executory on or after January 1, 1989, as a result of a hearing on a rule to enforce support.

Specialty Courts Fund

The Specialty Courts Fund was established in 1999. The Specialty Courts program is designed to be a treatment program for nonviolent offenders of illegal drug possession. The Specialty Courts program provides counseling to participants; however, the participants agree to random drug testing to monitor their use of illegal drugs.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred.

Budget Policies

The Court has adopted annual budgets for its Judicial Expense Fund, Non-Support Fund, and Specialty Courts Fund on a basis consistent with generally accepted accounting principles for all governmental funds. The budgetary practices include notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving increases in expenditures must be approved by the Court. Budgeted amounts in the accompanying financial statements include all amendments. The Court does not use encumbrance accounting. At the end of the fiscal year, unexpended appropriations of these funds automatically lapse.

Cash and Cash Equivalents and Investments

Cash includes all amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 2020, the Court did not have any investments.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents and Investments (Continued)

The Court may invest in United States bonds, treasury notes, repurchase agreements, or certificates and time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Capital Assets

All capital assets of the Court are recorded at historical cost and are reported on the government-wide financial statements. Depreciation of all exhaustible capital assets is charged to expense and reported on the statement of activities. In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental funds upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related capital assets, as applicable. It is the Court's policy to capitalize fixed assets over \$1,000. The following estimated useful lives and methods are used to compute depreciation:

Furniture, Fixtures, and Equipment	3 - 10 Years	Straight-Line
Improvements and Renovations	20 Years	Straight-Line

Depreciation expense amounted to \$33,507 for the year ended December 31, 2020.

Compensated Absences

The Judges of the Court establish vacation policies for their respective employees. All other employees generally earn vacation according to the following length of employment:

One Year of Employment	-	One Week Vacation
Two Years of Employment	-	Two Weeks Vacation
Five Years of Employment	-	Three Weeks Vacation
Ten Years of Employment	-	Four Weeks Vacation

The Court allows full-time administrative personnel to carry over up to five days of their unused vacation time. Employees are allocated ten days of sick leave each year and are allowed to carry forward unused sick leave days. Upon termination, unused vacation time is paid to all employees in good standing with the Court, but any remaining sick leave is forfeited. At December 31, 2020, the Court had accrued compensated absences payable of \$60,659, which has been reported on the statement of net position.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Equity Classifications

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Restricted Fund Balance* - Consists of amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
2. *Unassigned Fund Balance* - Consists of all other amounts not included in spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Court's policy is to apply restricted net position first.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available.

Interfund Transactions

Permanent re-allocation of resources between funds of the reporting entity is classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Adoption of New Accounting Standard

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84, *Fiduciary Activities*. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and to improve how the activities should be reported. For the year ended December 31, 2020, the Court has adopted and implemented GASB Statement No. 84. The adoption of this standard had no impact on the financial statements of the Court.

Recently Issued Accounting Pronouncements

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 87 to reporting periods beginning after June 15, 2021.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2020:

Demand Deposits	<u>\$ 3,186,253</u>
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These deposits are stated at cost, which approximates market.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Court's deposits may not be recovered. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2020, \$3,156,193 of the Court's total bank balance of \$3,406,193 was exposed to custodial credit risk. However, these deposits are secured from risk by the pledge of securities owned by the fiscal agent bank.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 2. Cash and Cash Equivalents (Continued)

Custodial Credit Risk (Continued)

Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3. Receivables

The receivables at December 31, 2020 considered to be fully collectable are summarized below:

Class of Receivable	Judicial Expense Fund	Non-Support Fund	Specialty Courts Fund	Total
Accounts Receivable	\$ 221,124	\$ -	\$ -	\$ 221,124
Intergovernmental				
Grants	19,179	-	264,082	283,261
Court Costs and Fees	38,112	44,105	-	82,217
Total	\$ 278,415	\$ 44,105	\$ 264,082	\$ 586,602

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Computer Equipment	\$ 206,345	\$ 34,582	\$ (7,006)	\$ 233,921
Office Equipment	128,027	-	-	128,027
Furniture and Fixtures	52,123	11,851	(4,482)	59,492
Renovations	60,289	-	-	60,289
Total Capital Assets Being Depreciated	446,784	46,433	(11,488)	481,729
Less Accumulated Depreciation for:				
Computer Equipment	(173,149)	(16,571)	5,283	(184,437)
Office Equipment	(106,848)	(12,644)	-	(119,492)
Furniture and Fixtures	(50,252)	(1,278)	4,483	(47,047)
Renovations	(51,241)	(3,014)	-	(54,255)
Total Accumulated Depreciation	(381,490)	(33,507)	9,766	(405,231)
Capital Assets, Net	\$ 65,294	\$ 12,926	\$ (1,722)	\$ 76,498

Note 5. Restricted Fund Balances/Net Position

The balance of the restricted fund balance/net position accounts of the Court as of December 31, 2020 was as follows:

Restricted for Specialty Courts Fund	<u>\$ 6,770</u>
Total Restricted Fund Balances/Net Position	<u><u>\$ 6,770</u></u>

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 6. Operating Leases

The Court leases office space and equipment under non-cancelable operating leases. Total costs for such leases were \$52,590 for the year ended December 31, 2020.

The future minimum lease payments for these leases are as follows:

Year Ending December 31,	Amount
2021	<u>\$ 25,500</u>
Total	<u>\$ 25,500</u>

Note 7. Pension Plans

The employees of the Court participate in the Parochial Employees' Retirement System of Louisiana (the Plan). The Plan is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Contributions to the Plan are made by St. Tammany Parish and the Washington Parish Police Jury. The Court reimburses the Parish and the Police Jury for amounts in excess of what they are required to pay.

Note 8. Commitments

As authorized by Louisiana Revised Statute 46:236.5, and as ordered by the Judges of the Court, the Court pays the Twenty-Second Judicial District Court Public Defender's Office \$6,500 per month. These payments shall continue until modified by the Judges of the Court.

Note 9. Risk Management

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Court has obtained liability insurance for the Judges and Hearing Officers and other supporting staff, as well as for employee dishonesty. Losses associated with the destruction of or damage to assets are covered through St. Tammany Parish.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

Notes to Financial Statements

Note 10. Interfund Accounts and Transfers

The primary purpose of interfund receivables/payables is to loan monies between funds to cover current expenditures. Individual balances due from/to other funds as of December 31, 2020 were as follows:

	Due From	Due To
Judicial Expense Fund		
Non-Support Fund	\$ 163,006	\$ -
Specialty Courts Fund	173,974	29,655
Non-Support Fund		
Judicial Expense Fund	-	163,006
Specialty Courts Fund		
Judicial Expense Fund	29,655	173,974
Total All Funds	<u>\$ 366,635</u>	<u>\$ 366,635</u>

Note 11. Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern", and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Court operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Court.

Note 12. Excess Expenditures Over Appropriations

During the year ended December 31, 2020, the Judicial Expense Fund's actual expenditures of \$960,747 exceeded the budgeted expenditures of \$926,052 resulting in an unfavorable variance of \$34,695.

REQUIRED SUPPLEMENTARY INFORMATION

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Judicial Expense Fund**
For the Year Ended December 31, 2020

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Revenues				
Civil Cases	\$ 135,000	\$ 104,440	\$ 104,440	\$ -
Court Costs	107,000	68,585	68,600	15
Bail Bond Fees	99,000	121,500	121,510	10
Judicial Fees				
Probation Fees	620,000	543,900	543,919	19
Court Ordered Payments	49,000	45,900	45,894	(6)
Other Revenues				
Federal Grants	-	-	37,934	37,934
Other Revenues	96,572	70,192	70,192	-
Interest Earned	-	-	6,883	6,883
Total Revenues	1,106,572	954,517	999,372	44,855
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	626,500	550,000	549,767	233
Contractual Services				
Legal and Professional Fees	81,200	95,850	104,255	(8,405)
Youth Service Bureau/CASA	81,572	74,462	70,520	3,942
Contract Labor	80,000	12,800	25,073	(12,273)
Utilities	23,000	13,100	15,694	(2,594)
Insurance	70,000	13,900	13,891	9
Other	35,797	11,200	13,247	(2,047)
Evaluation/Testing/Treatment	21,750	9,500	9,500	-
Rent	-	4,650	4,200	450
Deputy Detail	3,900	1,695	1,696	(1)
Drug Screens	3,200	1,155	1,143	12
Court Reporters	35,000	290	288	2
Materials and Supplies	73,500	50,750	66,886	(16,136)
Lodging and Registration Fees	50,000	17,900	17,877	23
Intergovernmental Support	22,000	22,000	22,000	-
Capital Outlays	22,000	46,800	44,710	2,090
Total Expenditures	1,229,419	926,052	960,747	(34,695)
Excess (Deficiency) of Revenues Over Expenditures	(122,847)	28,465	38,625	10,160
Other Financing Sources (Uses)				
Transfers In	-	-	284,775	284,775
Transfers Out	-	-	(87,183)	(87,183)
Total Other Financing Sources (Uses)	-	-	197,592	197,592
Net Change in Fund Balance	\$ (122,847)	\$ 28,465	236,217	\$ 207,752
Fund Balance, Beginning of Year			2,996,098	
Fund Balance, End of Year			\$ 3,232,315	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Non-Support Fund
For the Year Ended December 31, 2020

	<u>Budgetary Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Judicial Fees				
Court Ordered Payments	\$ 655,000	\$ 558,000	\$ 555,559	\$ (2,441)
Other Revenues				
Interest Earned	500	310	306	(4)
Total Revenues	<u>655,500</u>	<u>558,310</u>	<u>555,865</u>	<u>(2,445)</u>
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	613,710	594,000	593,998	2
Contractual Services				
22nd JDC Public Defender	41,500	41,500	41,500	-
Legal and Professional Fees	3,050	7,400	7,400	-
Rent	-	2,000	2,000	-
Other	2,500	1,800	1,782	18
Lodging and Registration Fees	8,000	1,200	1,167	33
Total Expenditures	<u>668,760</u>	<u>647,900</u>	<u>647,847</u>	<u>53</u>
Deficiency of Revenues Over Expenditures	<u>(13,260)</u>	<u>(89,590)</u>	<u>(91,982)</u>	<u>(2,392)</u>
Other Financing Sources				
Transfers In	-	-	74,620	74,620
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>74,620</u>	<u>74,620</u>
Net Change in Fund Balance	<u>\$ (13,260)</u>	<u>\$ (89,590)</u>	<u>(17,362)</u>	<u>\$ 72,228</u>
Fund Balance, Beginning of Year			<u>17,362</u>	
Fund Balance, End of Year			<u>\$ -</u>	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Specialty Courts Fund
For the Year Ended December 31, 2020

	<u>Budgetary Amounts</u>		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Court Revenues				
Court Costs	\$ 8,500	\$ 5,500	\$ 5,484	\$ (16)
Other Revenues				
State Grants	1,910,500	1,316,635	1,423,339	106,704
Federal Grants	710,698	977,635	865,085	(112,550)
Other Revenues	30,000	31,000	31,015	15
Interest Earned	-	805	804	(1)
Total Revenues	<u>2,659,698</u>	<u>2,331,575</u>	<u>2,325,727</u>	<u>(5,848)</u>
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	996,000	960,450	960,442	8
Contractual Services				
Evaluation/Testing/Treatment	1,212,000	897,880	897,845	35
Other	194,698	102,390	102,333	57
Legal and Professional Fees	73,000	90,198	90,197	1
Rent	42,600	46,000	46,000	-
Deputy Detail	55,000	21,425	21,425	-
Utilities	21,400	9,995	9,999	(4)
Materials and Supplies	10,000	7,874	7,852	22
Lodging and Registration Fees	50,000	8,630	8,694	(64)
Capital Outlays	5,000	-	-	-
Total Expenditures	<u>2,659,698</u>	<u>2,144,842</u>	<u>2,144,787</u>	<u>55</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>186,733</u>	<u>180,940</u>	<u>(5,793)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	12,563	12,563
Transfers Out	-	-	(284,775)	(284,775)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(272,212)</u>	<u>(272,212)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 186,733</u>	<u>(91,272)</u>	<u>\$ (278,005)</u>
Fund Balance, Beginning of Year			<u>98,042</u>	
Fund Balance, End of Year			<u>\$ 6,770</u>	

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads
For the Year Ended December 31, 2020**

Agency Head
District A - Honorable Raymond S. Childress

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$236
Reimbursements	\$0
Travel	\$0
Registration Fees	\$150
Cell Phone	\$2,020
Dues	\$860
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$447
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District B - Honorable August J. Hand

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$2,974
Per Diem	\$177
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,420
Dues	\$200
Conference Travel	\$64
Continuing Professional Education Fees	\$0
Lodging	\$157
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head

District C - Honorable Richard A. Swartz, Jr., Chief Judge

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$3,211
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,420
Dues	\$300
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$112

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District D - Honorable Peter J. Garcia

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$858
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$299
Dues	\$200
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$104

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head

District E - Honorable William H. Burris

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,420
Dues	\$455
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$112

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District F - Honorable Vincent J. Lobello

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$828
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,662
Dues	\$300
Conference Travel	\$1,009
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District G - Honorable Scott C. Gardner

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$200
Cell Phone	\$1,629
Dues	\$350
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$112

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District H - Honorable Alan A. Zaunbrecher

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,420
Dues	\$300
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head

District I - Honorable Reginald T. Badeaux, III

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$2,442
Dues	\$200
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District J - Honorable William J. Knight

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$281
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$150
Cell Phone	\$1,142
Dues	\$450
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$87
Special Meals	\$131

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District K - Honorable Mary C. Devereux

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,129
Dues	\$885
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$107

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2020**

Agency Head
District L - Honorable Dawn Amacker

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$674
Automobile Allowance	\$1,756
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,420
Dues	\$1,130
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$25
Special Meals	\$131

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Judicial Expense Fund
Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020

	First Six- Month Period Ended 6/30/2020	Second Six- Month Period Ended 12/31/2020
Receipts from:		
St. Tammany Parish Clerk of Court, Civil Fees	\$ 46,986	\$ 54,728
Washington Parish Clerk of Court, Civil Fees	6,495	8,595
St. Tammany Parish Sheriff's Office, Bail Bond Fees	48,431	71,610
St. Tammany Parish Sheriff's Office, Criminal Fines	35,527	30,799
Washington Parish Sheriff's Office, Criminal Fines	785	760
	<hr/>	<hr/>
Subtotal Receipts	\$ 138,224	\$ 166,492
	<hr/>	<hr/>
Ending Balance of Amounts Assessed but not Received	\$ -	\$ 26,452
	<hr/>	<hr/>

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Judicial Expense Fund
Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020**

	First Six- Month Period Ended 6/30/2020	Second Six- Month Period Ended 12/31/2020
Beginning Balance of Amounts Collected	\$ -	\$ -
Add: Collections		
Probation/Parole/Supervision Fees	265,560	286,980
Interest Earnings on Collected Balances	395	187
Other	23,052	21,950
Subtotal Collections	289,007	309,117
Less: Amounts Retained by Collecting Agency		
Probation/Parole/Supervision Fees	256,940	286,980
Interest Earnings on Collected Balances	395	187
Other	23,052	21,950
Less: Disbursements to Individuals/Third-Party Collection or Processing Agencies		
Other Disbursements to Individuals	8,620	-
Subtotal Disbursements/Retainage	289,007	309,117
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ -	\$ -
Other Information		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ 893
Total Waivers during the Fiscal Period	\$ -	\$ -

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Non-Support Fund
Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020

	First Six- Month Period Ended 6/30/2020	Second Six- Month Period Ended 12/31/2020
Receipts from:		
Louisiana Department of Social Services, Civil Fees	\$ 343,495	\$ 271,899
Subtotal Receipts	\$ 343,495	\$ 271,899
Ending Balance of Amounts Assessed but not Received	\$ -	\$ 44,104

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Specialty Courts Fund
Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020

	First Six- Month Period Ended 6/30/2020	Second Six- Month Period Ended 12/31/2020
Receipts from:		
St. Tammany Parish Sheriff's Office, Criminal Court Costs	\$ 1,505	\$ 2,544
Washington Parish Sheriff's Office, Criminal Court Costs	365	475
Subtotal Receipts	<u>\$ 1,870</u>	<u>\$ 3,019</u>
Ending Balance of Amounts Assessed but not Received	<u>\$ -</u>	<u>\$ 595</u>

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of FINS Assistance Program Funds -
Revenue and Expenditure Activity
For the Period January 1, 2020 to December 31, 2020**

Revenues	\$ 61,572
Expenditures	<u>57,630</u>
Excess of Revenues Over Expenditures	<u><u>\$ 3,942</u></u>

See independent auditor's report.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Twenty-Second Judicial District Court (the Court), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated June 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
June 21, 2021

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE**

Independent Auditor's Report

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Twenty-Second Judicial District Court's (the Court) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Court's major federal programs for the year ended December 31, 2020. The Court's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Court's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Court's compliance.

Opinion on Each Major Federal Program

In our opinion, the Court complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the Court is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Court's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



A Professional Accounting Corporation

Covington, LA
June 21, 2021

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Direct Award			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	\$ 201,231
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	<u>257,978</u>
			459,209
Assisted Outpatient Treatment	93.997	N/A	36,963
Passed through the Supreme Court State of Louisiana Office of the Judicial Administration			
Temporary Assistance for Needy Families	93.558		190,670
Temporary Assistance for Needy Families	93.558		<u>178,243</u>
			368,913
Total U.S. Department of Health and Human Services			<u>865,085</u>
<u>U.S. Department of Transportation</u>			
Passed through the Supreme Court State of Louisiana Office of the Judicial Administration			
National Priority Safety Programs	20.616	2021-10-20	<u>75,780</u>
Total U.S. Department of Transportation			<u>75,780</u>
<u>U.S. Department of Treasury</u>			
Passed through the St. Tammany Parish Government Coronavirus Relief Fund			
	21.019		<u>27,915</u>
Total U.S. Department of Treasury			<u>27,915</u>
<u>U.S. Department of Justice</u>			
Passed through the Supreme Court State of Louisiana Coronavirus Emergency Supplemental Funding			
	16.034		<u>10,019</u>
Total U.S. Department of Justice			<u>10,019</u>
Total Expenditures of Federal Awards			<u>\$ 978,799</u>

See notes to schedule of expenditures of federal awards.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA**

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**

Note 1. General

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Twenty-Second Judicial District Court (the Court). The Court's reporting entity is defined in Note 1 to the basic financial statements for the year ended December 31, 2020. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal assistance passed through other government agencies.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting which is described in Note 1 to the Court's basic financial statements for the year ended December 31, 2020.

Note 3. De Minimis Cost Rate

The Court has not elected to use the 10% de minimis indirect cost rate as provided for in Section 200.414 of the Uniform Guidance.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report | Unmodified |
| 2. Internal control over financial reporting | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|---------------------------|
| 3. Internal control over major programs | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 4. Type of auditor's report issued on compliance for each major program | Unmodified |
| 5. Audit findings disclosed that are required in accordance with Section 2 CFR 200.516(a) | None |
| 6. Identification of major programs | |
| | <u>CFDA Number</u> |
| Temporary Assistance for Needy Families | 93.558 |
| 7. Dollar threshold used to distinguish between Type A and B programs | \$750,000 |
| 8. Auditee qualified as a low-risk auditee under 2 CFR 200.520? | Yes |

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.